

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

In re:	§	Case No. 08-06641-DRC
	§	
ORION DRYWALL, INC.	§	
	§	
	§	
	§	
Debtor(s)	§	

**NOTICE OF TRUSTEE'S FINAL REPORT AND
APPLICATION FOR COMPENSATION
AND DEADLINE TO OBJECT (NFR)**

Pursuant to Fed. R. Bankr. P. 2002(a)(6) and 2002(f)(8), please take notice that David E. Grochocinski, trustee of the above styled estate, has filed a Final Report and the trustee and the trustee's professionals have filed final fee applications, which are summarized in the attached Summary of Trustee's Final Report and Applications for Compensation.

The complete Final Report and all applications for compensation are available for inspection at the Office of the Clerk, at the following address:

Clerk of U.S. Bankruptcy Court, 219 Dearborn Street, Chicago, IL 60604

Any person wishing to object to any fee application that has not already been approved or to the Final report, must file a written objection within 20 days from the mailing of this notice, serve a copy of the objections upon the trustee, any party whose application is being challenged and the United States Trustee. A hearing on the fee applications and any objection to the Final Report will be held at 9:30 a.m. on 3/8/13, in Courtroom 4016, United States Courthouse, DuPage County Courthouse, 505 N. County Farm Road, DuPage, IL 60187. If no objections are filed, upon entry of an order on the fee applications, the trustee may pay dividends pursuant to FRBP 3009 without further order of the Court.

Date Mailed: 01/29/2013

By: /s/ David E. Grochocinski
(Trustee)

David E. Grochocinski
1900 Ravinia Place
Orland Park, IL, 60462

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

In re:	§	Case No. 08-06641-DRC
	§	
ORION DRYWALL, INC.	§	
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Debtor(s)	§	

**SUMMARY OF TRUSTEE'S FINAL REPORT
AND APPLICATIONS FOR COMPENSATION**

<i>The Final Report shows receipts of</i>	<u>\$16,198.53</u>
<i>and approved disbursements of</i>	<u>\$771.97</u>
<i>leaving a balance on hand of¹:</i>	<u>\$15,426.56</u>

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payments to Date	Proposed Amount
1	Illinois Department of Employment Security	\$30,392.86	\$30,392.86	\$0.00	\$269.11
6	Internal Revenue Service	\$221,200.70	\$221,200.70	\$0.00	\$1,958.59

Total to be paid to secured creditors:	<u>\$2,227.70</u>
Remaining balance:	<u>\$13,198.86</u>

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
David E. Grochocinski, Trustee Fees	\$1,500.00	\$0.00	\$1,500.00
InnovaLaw, PC, Attorney for Trustee Fees	\$5,869.85	\$0.00	\$5,869.85
InnovaLaw, PC, Attorney for Trustee Expenses	\$156.51	\$0.00	\$156.51
Scott Horewitch Pidgeon & Abrams, LLC,	\$5,672.50	\$0.00	\$5,672.50

¹ The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of disbursement of the additional interest.

Accountant for Trustee Fees			
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Total to be paid for chapter 7 administrative expenses: \$13,198.86
Remaining balance: \$0.00

Applications for prior chapter fees and administrative expenses have been filed as follows: NONE

Total to be paid to prior chapter administrative expenses: \$0.00
Remaining balance: \$0.00

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$260,027.95 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amt. of Claim	Interim Payments to Date	Proposed Payment
1a	Illinois Department of Employment Security	\$31,875.79	\$0.00	\$0.00
2	Chicago Regional Council of Carpenters	\$60,885.00	\$0.00	\$0.00
4	Illinois Department of Revenue	\$21,123.54	\$0.00	\$0.00
6a	Internal Revenue Service	\$129,336.54	\$0.00	\$0.00
8	Painters D.C. 30 Health & Welf. Fund	\$7,997.42	\$0.00	\$0.00
9	Painters D.C. 30 Pension Fund	\$8,122.38	\$0.00	\$0.00
10	Painters D.C. 30 J. Apprenticeship	\$687.28	\$0.00	\$0.00

Total to be paid to priority claims: \$0.00
Remaining balance: \$0.00

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$206,100.98 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amt. of Claim	Interim Payments to Date	Proposed Amount
2a	Chicago Regional Council of Carpenters	\$4,593.20	\$0.00	\$0.00
3	ComEd Co	\$426.70	\$0.00	\$0.00
4a	Illinois Department of Revenue	\$66.00	\$0.00	\$0.00
5	Chicago Flameproof	\$2,311.46	\$0.00	\$0.00
6b	Internal Revenue Service	\$11,545.83	\$0.00	\$0.00
7	Knox Presbyterian Church	\$144,877.87	\$0.00	\$0.00
8a	Painters D.C. 30 Health & Welf. Fund	\$2,769.38	\$0.00	\$0.00
9a	Painters D.C. 30 Pension Fund	\$2,812.65	\$0.00	\$0.00
10a	Painters D.C. 30 J. Apprenticeship	\$237.99	\$0.00	\$0.00
11	Painters District Council No. 30	\$2,359.90	\$0.00	\$0.00
12	Lee and Associates	\$34,100.00	\$0.00	\$0.00

Total to be paid to timely general unsecured claims: \$0.00
Remaining balance: \$0.00

Tardily filed claims of general (unsecured) creditors totaling \$70,552.14 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amt. of Claim	Interim Payments to Date	Proposed Amount
13	Klein Construction Services Inc.	\$21,404.12	\$0.00	\$0.00
14	Reinke Gypsum Supply Co., Inc.	\$38,648.02	\$0.00	\$0.00
15	Platte River Insurance Company	\$10,500.00	\$0.00	\$0.00

Total to be paid to tardily filed general unsecured claims: \$0.00
Remaining balance: \$0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$0.00 have been allowed and will be paid *pro rata*

only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows: NONE

Total to be paid for subordinated claims:	<u>\$0.00</u>
Remaining balance:	<u>\$0.00</u>

Prepared By: /s/ David E. Grochocinski
Trustee

David E. Grochocinski
1900 Ravinia Place
Orland Park, IL, 60462

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

Certificate of Notice Page 6 of 8
 United States Bankruptcy Court
 Northern District of Illinois

In re:
 Orion Drywall, Inc.
 Debtor

Case No. 08-06641-DRC
 Chapter 7

CERTIFICATE OF NOTICE

District/off: 0752-1

User: froman
 Form ID: pdf006

Page 1 of 3
 Total Noticed: 39

Date Rcvd: Jan 30, 2013

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Feb 01, 2013.

db +Orion Drywall, Inc., 5009 Columbia St., Lisle, IL 60532-2204
 aty +David P Lloyd, Grochocinski Grochocski and Lloyd Ltd, 1900 Ravinia Road,
 Orland Park, IL 60462-3760
 aty +Grochocinski Grochocinski & Lloyd Ltd, 1900 Ravinia Place, Orland Park, IL 60462-3760
 12065696 #+AT&T, P.O. Box 8100, Aurora, IL 60507-8100
 12065697 +Capital One Visa, P.O. Box 60067, City Of Industry, CA 91716-0067
 12065698 Chicago Area Building, 303 W. Irving Park Rd., Roselle, IL 60172-1197
 12065699 +Chicago Flameproof, 1200 S. Lake St., Montgomery, IL 60538-1400
 12161253 +Chicago Regional Council of Carpenters, c/o Scalabrino & Arnoff, LLP,
 One North LaSalle Street, Suite 1600, Chicago, IL 60602-3935
 12065701 +Com Ed (Warehouse), Bill Payment Center, Chicago, IL 60668-0001
 12065703 +Dee and Bee Fasteners, 75 Eisenhower Lane South, Lombard, IL 60148-5409
 12065704 +District Counsel of Carpenters, 12 E. Erie St., Chicago, IL 60611-2767
 12065705 +First Nations Bank, 1151 E. Butterfield Rd., Wheaton, IL 60189-8807
 12065706 +First Presbyterian Church, 339 Fourth St., Downers Grove, IL 60515-5260
 12065707 +Home Depot, P.O. Box 6029, The Lakes, NV 88901-6029
 12116642 +Illinois Department of Employment Security, 33 South State Street,
 Chicago, Illinois 60603-2808
 12065708 Illinois Department of Revenue, Bankruptcy Section, P.O. Box 64338,
 Chicago, Illinois 60664-0338
 12065709 +Illinois Dept Employment Security, Chicago Region - Revenue, 527 S. Wells Street, Suite 100,
 Chicago, IL 60607-3962
 12065711 +K2N, 1010 Jorie Blvd., Suite 320, Oak Brook, IL 60523-4462
 12065712 +Klein Construction Services Inc., 475 S. Frontage Rd., Suite #206,
 Burr Ridge, IL 60527-6225
 12065713 Knox Presbyterian Church, 1105 Catalpa Ln., Naperville, IL 60540-7905
 12065714 +Lee and Associates, Timothy M McLean, Clingen Callow & McLean,
 2100 Manchester Road, Suite 1750, Wheaton, IL 60187-4574
 12065715 +Lee and Associates, 8755 W. Higgins, Chicago, IL 60631-2792
 12065717 +Mary A. Paulus Trust, 5007 Columbia St., Lisle, IL 60532-2204
 12065718 +Nicor Gas (Office), P.O. Box 2020, Aurora, IL 60507-2020
 12065719 +Nicor Gas (Warehouse), P.O. Box 2020, Aurora, IL 60507-2020
 12520350 +Painters D.C. 30 Health & Welf. Fund, C/O M. Garrett Hohimer, 122 S. Michigan Ave. Ste 1720,
 Chicago, IL 60603-6145
 12520396 +Painters D.C. 30 J. Apprenticeship, & Training Fund, C/O M.G. Hohimer, Jacobs Burns, et. al.,
 122 S. Michigan Ave. Ste 1720, Chicago, IL 60603-6145
 12520375 +Painters D.C. 30 Pension Fund, C/O M. Garrett Hohimer, 122 S. Michigan Ave. Ste 1720,
 Chicago, IL 60603-6145
 12520472 +Painters District Council No. 30, C/O M. Garrett Hohimer, Jacobs Burns, et. al.,
 122 S. Michigan Ave. Ste 1720, Chicago, IL 60603-6145
 13719985 +Platte River Insurance Company, 1600 Aspen Commons, Madison, WI 53562-4718
 12065720 +Reinke Gypsum Supply Co., Inc., C/O Mark J Rose Esq, 200 W Adams St Suite 2850,
 Chicago, IL 60606-5206
 12065721 +Reinke Interior, 2440 S. Wolf Rd., Des Plaines, IL 60018-2604
 12065723 +Steve M. Paulus, 5007 Columbia, Lisle, IL 60532-2204
 12065725 +Tapers and Painters Union Local #14, 1000 Burr Ridge Parkway, Suite #200,
 Burr Ridge, IL 60527-0845
 12065726 +Tapers and Painters Union Local #30, 1905 Sequoia Av., Aurora, IL 60506-1066
 12065728 +West Bend Insurance, 1900 S. 18th Avenue, West Bend, WI 53095-9791

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.

12065700 +E-mail/Text: legalcollections@comed.com Jan 31 2013 02:18:08 ComEd Co,
 Attn: Bankruptcy Section/Revenue Managem, 2100 Swift Drive, Oakbrook, IL 60523-1559
 12065710 E-mail/Text: cio.bncmail@irs.gov Jan 31 2013 02:12:25 Internal Revenue Service,
 ATTN: Centralized Insolvency, PO Box 21126, Philadelphia, PA 19114
 12065722 E-mail/Text: appebnmailbox@sprint.com Jan 31 2013 02:16:39 Sprint/Nextel, P.O. Box 4191,
 Carol Stream, IL 60197

TOTAL: 3

***** BYPASSED RECIPIENTS (undeliverable, * duplicate) *****

12065724* +Steve M. Paulus, 5007 Columbia, Lisle, IL 60532-2204
 12065702 ##+Construction Resource Technology, 1515 Indian River Rd., Bldg. A, Suite #222,
 Vero Beach, FL 32960-7109
 12065716 ##+Lift Works, 1201 W. Hawthorne Lane, West Chicago, IL 60185-1815
 12065727 ##+Weis Builders, 1701 Golf Rd., Tower #3, Rolling Meadows, IL 60008-4285

TOTALS: 0, * 1, ## 3

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.
 USPS regulations require that automation-compatible mail display the correct ZIP.

Addresses marked '#' were identified by the USPS National Change of Address system as requiring an update.
 While the notice was still deliverable, the notice recipient was advised to update its address with the court immediately.

District/off: 0752-1

User: froman
Form ID: pdf006

Page 2 of 3
Total Noticed: 39

Date Rcvd: Jan 30, 2013

***** BYPASSED RECIPIENTS (continued) *****

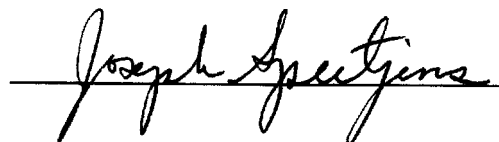
Addresses marked '##' were identified by the USPS National Change of Address system as undeliverable. Notices will no longer be delivered by the USPS to these addresses; therefore, they have been bypassed. The debtor's attorney or pro se debtor was advised that the specified notice was undeliverable.

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 9): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Feb 01, 2013

Signature:

A handwritten signature in black ink, reading "Joseph Speetjens", is written over a horizontal line.

District/off: 0752-1

User: froman
Form ID: pdf006

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Total Noticed: 39

Date Rcvd: Jan 30, 2013

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on January 29, 2013 at the address(es) listed below:

Ariane Holtschlag on behalf of Trustee David E Grochocinski lawyers@innovalaw.com
Brian D Johnson on behalf of Trustee David E Grochocinski briandjohnson80@hotmail.com
Christopher L Muniz on behalf of Creditor Chicago Regional Council of Carpenters Welfare Fund
clm@sacounsel.com
Christopher L Muniz on behalf of Creditor Chicago and Northeast Illinois Regional Council of
Carpenters Apprentice and Trainee Program Fund clm@sacounsel.com
Christopher L Muniz on behalf of Creditor Chicago Regional Council of Carpenters Pension Fund
clm@sacounsel.com
David E Grochocinski on behalf of Trustee David E Grochocinski lawyers@innovalaw.com,
lawyers@innovalaw.com
David E Grochocinski dgrochocinski@innovalaw.com, deg@trustesolutions.net
Kathleen M. McGuire on behalf of Plaintiff David E Grochocinski kmcguire@innovalaw.com,
kmmcguirelaw@sbcglobal.net
Kathleen M. McGuire on behalf of Trustee David E Grochocinski kmcguire@innovalaw.com,
kmmcguirelaw@sbcglobal.net
Kent A Gaertner on behalf of Debtor Orion Drywall, Inc. kgaertner@springerbrown.com,
kgaertner@springerbrown.com;marigonzo@springerbrown.com
M. Garrett Hohimer on behalf of Creditor Painters' District Council No. 30 Health and Welfare
Fund ghohimer@jbosh.com
M. Garrett Hohimer on behalf of Creditor Donald Steadman ghohimer@jbosh.com
M. Garrett Hohimer on behalf of Creditor Painters District Council No. 30 Pension Fund
ghohimer@jbosh.com
M. Garrett Hohimer on behalf of Creditor Painters' District Council No. 30 of the
International Union of Painters and Allied Trades, AFL-CIO ghohimer@jbosh.com
M. Garrett Hohimer on behalf of Creditor Northern Illinois Painting and Drywall Institute
ghohimer@jbosh.com
M. Garrett Hohimer on behalf of Creditor Charles E Anderson ghohimer@jbosh.com
M. Garrett Hohimer on behalf of Creditor Northern Illinois Painters, Decorators and Drywall
Finishers Joint Apprenticeship and Training Fund ghohimer@jbosh.com
Mark J Rose on behalf of Creditor Reinke Gypsum Supply Co Inc mjroseesq@aol.com
Patrick S Layng USTPRegion11.ES.ECF@usdoj.gov
Timothy P Whelan on behalf of Defendant Steven M Paulus tpwlaw@comcast.net, tpwlaw@comcast.net
Timothy P Whelan on behalf of Defendant Mary A Paulus tpwlaw@comcast.net, tpwlaw@comcast.net
TOTAL: 21